

City Auditor and Comptroller

Year End Summary of Revenues and Expenditures FY 2005

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City Auditor and Comptroller

Analysis Overview

- **FY 2005 Budget vs. 2005 Actuals**
- **FY 2005 Actuals vs. FY 2006 Budget**

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Overview of FY 2005

Budget vs. Actual

(\$ millions)

<u>General Fund</u>	<u>FY 05 Budget</u>	<u>FY 05 Actuals</u>	<u>Over / (Under) Budget</u>
Revenues	806	852	46
Expenditures	817	854	37
Carry Over to FY 06			9

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Analysis of FY 2005 Revenues

(\$ millions)

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>	<u>Variance</u>
Total 'Over-Budget' Revenues			<u><u>46</u></u>	
From Other Agencies	6	20	14	233%
Charges for Services	31	37	6	19%
Property Taxes	269	275	6	2%
Services and Transfers	126	131	5	4%
Other	374	389	15	4%
Total 'Over-Budget' Revenues			<u><u>46</u></u>	

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Analysis of FY 2005 Expenditures

(\$ millions)

Total 'Over-Budget' Expenditures 37

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>	<u>Variance</u>
Police	309	321	12	4%
Citywide Program	46	58	12	26%
Fire	150	158	8	5%
General Services	22	25	3	14%
Comm and Econ Dvlp	9	11	2	22%
Parks and Recreation	77	75	(2)	-3%
Other	204	206	2	1%
Total 'Over-Budget' Expenditures			<u>37</u>	

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Comparison of:
FY 2005 Actual to FY 2006 Budget
(\$ millions)

<u>General Fund</u>	FY 05 <u>Actual</u>	FY 06 <u>Budget</u>	<u>Increase</u>
Revenues	852	854	2
Expenditures	854	865	<u>11</u>
Carry Over From FY 05			9

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Analysis of FY 2006 Increase in Budgeted Expenditures

(\$ millions)

Net 2006 Budget Increase Over 2005 Actual 11

Difference

Retirement Contribution 32

Retiree Health Contribution 6

Budget for Services (27)

Net 2006 Budget Increase Over 2005 Actual 11

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Departmental Variance Analysis

(\$ millions)

Net 2006 Budget Increase Over 2005 Actual 11

	<u>FY 05 Actual</u>	<u>FY 06 Budget</u>	<u>Change</u>
Police	\$ 321	\$ 336	15
Parks and Recreation	75	80	5
Fire	157	160	3
Treasurer	9	11	2
General Services	25	23	(2)
Other	267	255	(12)
Totals			<u>11</u>

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Emerging Issues

- Public Liability Fund
- Retirement Contributions
- Retiree Health
- Police Booking Fees
- 2005 Sales Tax
- ?????

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